

SEWARD & KISSEL LLP

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Attorneys for Goldman Sachs Lending Partners, LLC

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC.,

Debtor.

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Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

NOTICE OF TRANSFER OF CLAIM PURSUANT TO RULE 3001(e)(2)

1. A claim has been filed in Lehman Brothers Special Financing Inc., Debtor, Case No. 08-13888 (JMP). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

2. **TRANSFEROR:**

Serengeti Opportunities MM L.P.
c/o Serengeti Asset Management LP
632 Broadway, 12th Floor
New York, New York 10012
Attn: Erin Finegan
Phone: 214-461-4079

3. PLEASE TAKE NOTICE of the transfer of Transferor's claim, docketed as Claim No. 14962 (the "Claim"), in the amount of \$3,147,235.00, against Lehman Brothers Special Financing Inc. in bankruptcy Case No. 08-13888 (JMP):

TRANSFeree:

Goldman Sachs Lending Partners LLC
c/o Goldman, Sachs & Co.
30 Hudson Street, 36th Floor
Jersey City, New Jersey 07302
Attn: Lauren Day
Phone: 212-934-3921

4. An Evidence of Transfer of Claim is attached as Exhibit A. You are hereby requested to make all future payments and distributions, and give all notices and other communications, in respect of the Claim to the Transferee at the address above and to the undersigned at the address below.

5. I declare under penalty of perjury that the information provided in this notice and in the Evidence of Transfer of Claim is true and correct to the best of my knowledge and belief.

Dated: New York, New York
February 27, 2012

SEWARD & KISSEL LLP

By: /s/ Ronald L. Cohen
Ronald L. Cohen, Esq. (RC 3897)
Justin L. Shearer, Esq. (JS 1823)
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Attorneys for Goldman Sachs
Lending Partners, LLC.


Exhibit A

EVIDENCE OF TRANSFER OF CLAIM

For good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, **Serengeti Opportunities MM L.P.** ("**Seller**") does hereby unconditionally and irrevocably sell, transfer and assign unto **Goldman Sachs Lending Partners LLC** ("**Buyer**") all rights, title and interest in and to the claims of Seller referenced as proof of claim number 14962 in the principal amount of \$3,147,235.00 plus all interest, fees and other amounts related thereto (the "**Claim**") against Lehman Brothers Special Financing Inc. (the "**Debtor**") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**") (or any other court with jurisdiction over the bankruptcy proceedings) as In re Lehman Brothers Special Financing Inc., Case No. 08-13888.

Seller hereby waives any objection to the transfer of the Claim assigned herein (the "**Transferred Claim**") to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim. Seller further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Transferred Claim, and all payments or distributions of money or property in respect of the Transferred Claim, shall be delivered or made to the Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Transfer of Claim by its duly authorized representative dated the ____ day of ____, 2012.


SELLER: SERENGETI OPPORTUNITIES MM L.P. By: Serengeti Asset Management LP, as the Investment Adviser  Name: Marc Baum Title: Director	BUYER: GOLDMAN SACHS LENDING PARTNERS LLC Name: Title:
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Seller hereby waives any objection to the transfer of the Claim assigned herein (the "**Transferred Claim**") to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim. Seller further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Transferred Claim, and all payments or distributions of money or property in respect of the Transferred Claim, shall be delivered or made to the Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Transfer of Claim by its duly authorized representative dated the ____ day of ____, 2012.

SELLER: SERENGETI OPPORTUNITIES MM L.P. By: Serengeti Asset Management LP, as the Investment Adviser _____ Name: Title:	BUYER: GOLDMAN SACHS LENDING PARTNERS LLC  _____ Name: Ivan Anderson Title: Authorized Signatory
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